--- 50 Large Cigarettes - used by “Imperial Tobacco” - 6-10D - 1940-42 ---

--- with the three-line overprint [OVER / 2½ LBS. / PER 1000] in black ink ---

In response to the manufacturer’s doing an end-run around the 1939 increase in *excise duty* by making heavier weight cigarettes, the Budget of June 24th 1940 reduced the weight limit for “large cigarettes” from 3 to 2½ pounds per thousand, while maintaining the *excise duty* on large cigarettes at $ 11.00 per thousand.

For “large cigarettes” BABN printed the *perforated* Series “C” oblong fifty cigarette stamp ***in brown ink***, overprinting it at the center in 3½ and 2½ mm. *black* Gothic **OVER / 2½ LBS. / PER 1000** as **RC-409**.

★**RC-409** - 50 cigarettes, dark brown, perf 11, overprinted **OVER / 2½ LBS. / PER 1000**, coded **6-10D / BKD** by “Imperial Tobacco” in November 1940

--- the cancellations are horizontally upright - a single copy to date ---

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	**BKD***	---
1941	---	---	---	---	---	---	---	---	---	---	---	---

The *excise duty* under the June 1940 Budget was $11.00 per thousand ‘large’ cigarettes (or 55¢ per fifty *large* cigarettes). This was a 25¢ per pack increase over the ‘small’ cigarettes, and it would seem that the ‘large’ cigarettes (based solely on the *excise duty* increase) would have sold for 85¢ per box, and considering the tobacco added to make the larger cigarettes the company would have probably added an additional 5¢ to the price per pack to make it 90¢ per box.

In terms of percentage, the 1940 excise duty was a fairly hefty “Luxury Tax”. A 55¢ *excise duty* on a 90¢ pack of ‘large’ cigarettes calculates at a 61% tax bite.

--- 50 Large Cigarettes - Imperial's surcharge of RC-409 for the June 1942 Budget ---

--- 10¢ / EXCISE / TAX in three lines at the left end ---

When the Budget of June 23rd 1942 under the "Special War Measures Act" imposed an added *excise tax* of 1¢ per five cigarettes (or fraction thereof) "Imperial" surcharged *on-hand* sheets of **RC-409** on the left end, with their 3 and 2½ mm. Gothic **10¢ / EXCISE / TAX** as the company provisional **RC-496**.

The catalogue lists a variant with the surcharge on the right end as **RC-497**. The collection ***does not contain***, and I have not seen, a copy of this item - **WANTED!**

★**RC-496** - **10¢ / EXCISE / TAX** on 50 cigarettes, brown, perf 11, overprinted **OVER / 2½ LBS. / PER 1000**, the "Imperial Tobacco" 3 and 2½ mm. Gothic company surcharge for the June 1942 Budget, coded **6-10D / AMD** in October 1942

--- the cancellations are horizontally upright - a single copy to date ---

[★RC-496]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	**AMD***	---	---
1943	---	---	---	---	---	---	---	---	---	---	---	---

Allowing for the extra amount of tobacco in the 'large' cigarettes, plus increased cost of manufacture in a limited volume, and the added 10¢ *excise tax*, under the June 1942 Budget the box of *fifty* 'large' cigarettes probably retailed at $ 1.00 (plus the tax on the stamp) or $ 1.10 per box of *fifty* 'large' cigarettes.

In terms of percentage this was a big "Luxury Tax". A 55¢ *excise duty*, plus 10¢ *excise tax*, is 65¢ total tax on a $1.10 pack of 'large' cigarettes and calculates at a 59% tax bite.

--- 50 Large Cigarettes - Imperial Tobacco's surcharge for the March 1943 Budget ---

--- 20¢ / EXCISE / TAX *plus* 6-10D / A - in black ink - a *one-time* surcharge on RC-409 ---

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the *excise tax* to 2¢ per five cigarettes (or fraction thereof) "Imperial Tobacco" made a company surcharge for *fifty* 'large' cigarettes. Unfortunately they changed their date coding at this time, making it difficult to decide on a proper ordering of the following surcharges. The initial stamp appears to be the company surcharge from "Imperial Tobacco" catalogued as **RC-686**.

This was a *one-time* "surcharge / code cancellation" of **RC-409** using a sloppy black 6½ and 3 mm. Gothic *three line surcharge* at the left side **20¢ / EXCISE / TAX** plus the code cancellation **6-10D / A** on the right side. This company surcharge appears have been made by "Imperial Tobacco" using sheets taken from their vault, when the Budget was tabled.

★**RC-686** - **20¢ / EXCISE / TAX** plus **6-10D / A** on **RC-409**, dark brown, perf 11, by "Imperial Tobacco" in March 1943

--- the cancellations are horizontally upright - a single copy to date ---

[★RC-686]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	---
1943	---	---	**A***	---	---	---	---	---	---	---	---	---

--- 50 Large Cigarettes - a BABN surcharge for the March 1943 Budget ---

--- 20c. ------- EXCISE / TAX plus a centred OVER / 2½ LBS. / PER 1000 - a 'large' cigarette overprint / surcharge ---

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the *excise tax* to 2¢ per five cigarettes (or fraction thereof) BABN made a series of at least *three* different surcharges for *fifty* 'large' cigarettes. Lee Brandom lists a fourth type of surcharge, ***which I have not seen***, and for which the catalogue description is scrambled - still it is **WANTED!**

The first BABN stamp was made from the perforated ***unlisted*** dark brown 50 cigarettes stamp, overprinted and surcharged with a 5 mm. Gothic **20c.** at the lower left, with a centred three-line 3 and 2½ mm. Gothic OVER / 2½ LBS. / PER 1000, and with a two-line 2 mm. Gothic EXCISE / TAX at the right side as **RC-807**.

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★**RC-807 - 20c.** plus EXCISE / TAX and OVER / 2½ LBS. / PER 1000, dark brown, perf 11, coded **6-10D / P** by "Imperial Tobacco", Montreal, in 1943

[★RC-686]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	---	---	---	---	---
1943	---	---	---	---	---	---	---	**P***	---	---	---	---

Those listed with a checkmark [□] come from Dr. Earle Covert

--- 50 Large Cigarettes - a BABN surcharge for the March 1943 Budget ---

--- 20c. on the left end ----- OVER / 2½ LBS. / PER 1000 in center ------ EXCISE / TAX on the right end ---

The second BABN surcharge in black ink uses a 6½ mm. Gothic **20c.** on the left side - a the three-line 3 and 2½ mm. Gothic overprint **OVER / 2½ LBS. / PER 1000** in the center - plus a two-line 2½ mm. Gothic **EXCISE / TAX** on the right end as **RC-808**.

★RC-808 - 20c. ------ OVER / 2½ LBS. / PER 1000 ------- EXCISE / TAX on 50 cigarettes, dark brown, perf 11, coded **6-10D / OO** by "Imperial Tobacco" - probably in 1944

--- the cancellations are horizontally upright - a single copy to date ---

[★RC-808]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	---	---	---	---	---
1944	---	---	---	**GG** ✓	---	---	---	---	---	---	**OO***	---

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GG is from Dr. Earle Covert

I have listed the single letter codes as coming from 1943, the double letters as from 1944, and the triple letters as from 1945. The reason for this division is that three of the BABN 1943 re-surcharges on the small cigarette stamp were cancelled by Imperial Tobacco as **A, B** and **BB** and I considered them to have been used early in the fiscal year (which began in July).

Upon reflection it seems that it is *possible* that the letter proper represents a *year-quarter*, and that the *multiplication* of the letter from **A** to **AA** to **AAA** could be the 1st, 2nd and 3rd month of that quarter. It will require additional examples of Imperial coded **C-594** to form a better conclusion.

--- 50 Large Cigarettes – a BABN surcharge for the March 1943 Budget ---

--- 20c. EXCISE TAX above OVER / 2½ LBS. / PER 1000 in deep blue ink ---

Probably in 1945 came another *deep blue* surcharge using a 4 and 2½ mm. Gothic *one line surcharge* centred across the stamp top **20c. EXCISE TAX**, above a 3 and 2½ mm. *deep blue* overprint **OVER / 2½ LBS. / PER 1000** as **RC-809**.

★**RC-809** - **20c. EXCISE TAX** above **OVER / 2½ LBS. / PER 1000** on 50 cigarettes, dark brown, perf 11, coded **6-10D / EEE** by "Imperial Tobacco" - probably in 1945

--- the cancellations are horizontally upright - a single copy to date ---

[★RC-809]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	---	---	---	---	---
1944	---	---	---	---	**EEE***	---	---	---	---	---	**F** √	---

F is from Dr. Earle Covert - it seems to be in the wrong place

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File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 50 cigarettes \ 6-10D - overweight],
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